

SIKKIM



GOVERNMENT

GAZETTE

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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 48/2020-GST/SIKKIM

Date: 19th June, 2020

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Sikkim Goods and Services Tax (Sixth Amendment) Rules, 2020.

(2) They shall come into force on 27th day of May, 2020.

2. In the Sikkim Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26 in sub-rule (1), for the second proviso, following provisos shall be substituted, namely: -

"Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC)."

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**